

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: November 14, 2007

A meeting of the Georgia State Board of Accountancy was held on Wednesday, November 14, 2007, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia .

The following Board members were present:

J. Sam Johnson, CPA and Chairman
T. Farrell Nichols, CPA and Vice Chairman
W. Carter Bates, III, Consumer Member
C. Ben Hill, CPA
Grace Lopez-Williams, CPA
E. J. Maddocks, CPA
Michael W. Skinner, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Marie S. Urquhart, Board Secretary
Janet Wray, Board Attorney
Sonya Williams, Staff Attorney, Legal Services
Jacqueline Turner, Chief Investigator, Investigations Unit
Donald Roland, Georgia Society of Certified Public Accountants, (GSCPA)
Gary Julian, Georgia Society of Certified Public Accountants, (GSCPA)
S. Scott Voynich, Georgia Society of Certified Public Accountants, (GSCPA)
Paula Y. Mooney, Georgia Society of Certified Public Accountants, (GSCPA)
Kellie O. Sparks, Georgia Association of Accountants and Tax Professionals (GAATP)
Robert J. Lamp'l, Georgia Association of Accountants and Tax Professionals (GAATP)

Chairman Johnson established a quorum was present at 9:40 a.m. and called the meeting to order.

Mr. Skinner made a motion to **approve** the minutes of the September 26, 2007 Board meeting. Mr. Maddocks seconded the motion. The motion carried unanimously.

The Board held a public hearing at 9:45 a.m. regarding adoption of the proposed amendments to Rule 20-3-.01 – Examination. Amended; Rule 20-3-.06 – Examination Credits from Other States; and Rule 20-3-.08 – Application for CPA Certificate. No written comments were received and no interested party attended the hearing. The public hearing was adjourned at 9:50 a.m. The Board meeting was reconvened at 9:50 a.m. by Chairman Johnson. Mr. Maddocks made a motion to adopt the proposed amendments to Rule 20-3-.01 – Examination. Amended; Rule 20-3-.06 – Examination Credits from Other States; and Rule 20-3-.08 – Application for CPA Certificate. Mr. Bates seconded the motion. Members Bates, Hill, Johnson, Lopez-Williams, Maddocks, Nichols, and Skinner voted to adopt the rules as posted. (See Attachments #1, #2, and #3.) .

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Mr. Maddocks made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Skinner seconded the motion. Voting in favor of the motion were those members present who included Board Members Bates, Hill, Johnson, Lopez-Williams, Maddocks, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Applications:

Mr. Maddocks made a motion to **approve** the following applications that met certification requirements. Mr. Skinner seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Marilyn Lewis (Approved 9-26-07)	Reciprocity	CPA026302
Andrew Sample Adams	Examination	CPA026303
Felicia Velzora Anderson	Examination	CPA026304
Orie Attas	Examination	CPA026305
Angelia Deloris Austin	Examination	CPA026306
Jason McCallum Baxter	Examination	CPA026307
Michal Ryszard Bartczak	Examination	CPA026308
Jeffrey Michael Bass	Examination	CPA026309
Joseph Allen Bedsole	Examination	CPA026310
Stephanie Weitzel Bignon	Examination	CPA026311
Jessica Nichole Boatright	Examination	CPA026312
Lance Davey Brown	Examination	CPA026313
Emily Ann Browning	Examination	CPA026314
Orrett Avantes Bucknor	Examination	CPA026315
Celeste Bennett Burke	Examination	CPA026316
Filiberto Calascibetta	Examination	CPA026317
Alexis Peter Casajuana	Examination	CPA026318
Taylor Bradford Bingham Clark	Examination	CPA026319
Shannon Gail Coker	Examination	CPA026320
Jonathan Clay Connor	Examination	CPA026321
Ellen Kathleen Daube	Examination	CPA026322
Tiffany Michelle Davis	Examination	CPA026323
Megan I. Dehem	Examination	CPA026324
Catherine Elise DeWitt	Examination	CPA026325
Mario Do Livramento Martins	Examination	CPA026326
Chad Alan Durden	Examination	CPA026327
Brenton Lee Easom	Examination	CPA026328
James Guyton Ewing, Jr.	Examination	CPA026329
Jan Marc Fischer	Examination	CPA026330
Mollie Elizabeth Garland	Examination	CPA026331
William Eugene Gobbel, Jr.	Examination	CPA026332
Kathryn Goldsmith	Examination	CPA026333

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Ronald Lee Goodman, Jr.	Examination	CPA026334
Jennifer V. Gruner	Examination	CPA026335
Jacqueline Elizabeth Hagar	Examination	CPA026336
Daniel Wayne Hartter	Examination	CPA026337
John Fredrick Hatcher	Examination	CPA026338
Tammy Michelle Holder	Examination	CPA026339
John Michael Hutchens	Examination	CPA026340
Stuart Pearce Hutton	Examination	CPA026341
Christine Ellen LaPrade	Examination	CPA026342
Marvin A. Lewis	Examination	CPA026343
Mingwei Liu	Examination	CPA026344
Anna M. Malinowska	Examination	CPA026345
Lindy Danielle Monroe	Examination	CPA026346
Rodney Odis Moore, Jr.	Examination	CPA026347
Jonathan C. Mullins	Examination	CPA026348
Anthony Scott Neal	Examination	CPA026349
Craig Andrew Nielsen	Examination	CPA026350
Leslie Marie Odmark	Examination	CPA026351
Jeffrey Adam Palgon	Examination	CPA026352
Ronak Sudhir Patel	Examination	CPA026353
Joshua Payton Pointer	Examination	CPA026354
Nitaya Iruby Powell	Examination	CPA026355
Anthony Samuel Pritchett	Examination	CPA026356
Tyler Dorsey Reams	Examination	CPA026357
John Michael Rosser	Examination	CPA026358
Lori L. Sayer	Examination	CPA026359
Zachary Ryan Sawyer	Examination	CPA026360
Edward Shen	Examination	CPA026361
Erin Maureen Stephens	Examination	CPA026362
Traci Wilkerson Tawzer	Examination	CPA026363
Brian Christopher Thompson	Examination	CPA026364
Dawn Nicole Thornley	Examination	CPA026365
Jeremiah Burton Tosh	Examination	CPA026366
Davis Natalie Toussaint	Examination	CPA026367
Jennifer Ann Turk	Examination	CPA026368
Scott Fraser Turnbull	Examination	CPA026369
Clarissa J. Wagner	Examination	CPA026370
Daniel Bonin Walpole	Examination	CPA026371
Nichole Leigh Walsh	Examination	CPA026372
Min Fang Wang	Examination	CPA026373
Shelly Fleming Waters	Examination	CPA026374
Erick T. Wilson	Examination	CPA026375
Daniel Martin Wykoff	Examination	CPA026376
David Anthony Baker	Reciprocity	CPA026377
Melissa A. Bechtel	Reciprocity	CPA026378

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Anna S. Beck	Reciprocity	CPA026379
Garry L. Bowman	Reciprocity	CPA026380
Kermit S. Burgess	Reciprocity	CPA026381
Judd Ryder Campbell	Reciprocity	CPA026382
Roderick James Carter, Jr.	Reciprocity	CPA026383
Gregory Alan Cashman	Reciprocity	CPA026384
Robert Thomas Colvin	Reciprocity	CPA026385
Carlos Alberto Camacho	Reciprocity	CPA026386
Christopher Dale Davis	Reciprocity	CPA026387
Melissa Rose Fuller	Reciprocity	CPA026388
Alan L. Garber	Reciprocity	CPA026389
Richard E. Grant	Reciprocity	CPA026390
Richard Wallace Haley	Reciprocity	CPA026391
Laura E. Heise	Reciprocity	CPA026392
Anna Elizabeth Jefcoat	Reciprocity	CPA026393
Nicholas Edward Haughey	Reciprocity	CPA026394
James Lucas Lamphron	Reciprocity	CPA026395
Li Gao	Reciprocity	CPA026396
Judong Jung	Reciprocity	CPA026397
Steven Roy Laughman	Reciprocity	CPA026398
Craig Connor Lewis	Reciprocity	CPA026399
Kimberly Kiser Miller	Reciprocity	CPA026400
Melanie Rae Neidick	Reciprocity	CPA026401
William Cooper Oglesby	Reciprocity	CPA026402
Katharina Anne Otte	Reciprocity	CPA026403
Moosoon Park	Reciprocity	CPA026404
Franklin Monroe Pauley, III	Reciprocity	CPA026405
James R. Pews	Reciprocity	CPA026406
Benjamin E. Proffitt	Reciprocity	CPA026407
Sharmila K. Rao	Reciprocity	CPA026408
Richard L. Rollins	Reciprocity	CPA026409
Mark E. Schmadtke	Reciprocity	CPA026410
Cynthia E. Shubin	Reciprocity	CPA026411
Kimberly A. Stewart	Reciprocity	CPA026412
Tamara Katherine Tassitano	Reciprocity	CPA026413
Karen Elizabeth Thomas	Reciprocity	CPA026414
Joshua Andrew Thomas	Reciprocity	CPA026415
Kristi McCracken Thomas	Reciprocity	CPA026416
Mark Robert Yoder	Reciprocity	CPA026417
Erika C. Ware	Reciprocity	CPA026418
Johnette Burgess Wasko	Reciprocity	CPA026419
Mary Ann Wood	Reciprocity	CPA026420

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The following applicant appeared before the Board and provided additional information regarding his application and to appeal the Board's disapproval of his application:

Chad Alan Durden: After considering additional information provided by the applicant, Mr. Maddocks made a motion to **approve** the application for licensure. Mr. Nichols seconded the motion. The motion carried unanimously.

Correspondence, Information Items, Inquiries, and Requests:

Denise R. Cox/U.S. Department of Treasury: After reviewing information requesting a licensee's application file, Mr. Maddocks made a motion to **approve** the request. Mr. Nichols seconded the motion. The motion carried unanimously.

Alicia D. M. Johnson: After reviewing information requesting a six (6) month extension on the BEC section of the CPA Examination, Mr. Maddocks made a motion to **approve** the request. Mr. Nichols seconded the motion. The motion carried unanimously.

Natassia Martinez: After reviewing information requesting an extension until January 2008 on the BEC section of the CPA Examination, Mr. Maddocks made a motion to **approve** the request until January 31, 2008. Mr. Nichols seconded the motion. The motion carried unanimously.

Continuing Professional Education (CPE):

Wendy J. Chalker: After reviewing information requesting a waiver of all CPE credits for renewal year ending December 31, 2007, or an extension until March 31, 2008, to complete the requirements, Mr. Maddocks made a motion to **approve** the request for a waiver except for 16 Auditing and Accounting hours, which must be completed by March 31, 2008. Mr. Nichols seconded the motion. The motion carried unanimously.

Kathy J. Kubin: After reviewing correspondence requesting acceptance of the completed CPE hours as submitted for renewal year ending December 31, 2007, Mr. Maddocks made a motion to accept the hours as submitted for renewal. Mr. Skinner seconded the motion. The motion carried unanimously.

Jacqueline C. Williams: After reviewing correspondence requesting acceptance of the completed CPE hours as submitted for renewal year ending December 31, 2007, and grant a waiver of 38 hours of CPE due to medical reasons, Mr. Maddocks made a motion to accept the hours as submitted for renewal and grant the waiver request. Mr. Skinner seconded the motion. The motion carried unanimously.

Edmund P. Joyce: After reviewing correspondence requesting acceptance of the completed CPE hours as submitted for renewal year ending December 31, 2007, and a waiver of 72 hours of CPE due to medical reasons, Mr. Maddocks made a motion to accept the hours as submitted for renewal and grant the waiver request except for 16 hours of Auditing and Accounting, which must be completed by March 31, 2008. Mr. Skinner seconded the motion. The motion carried unanimously.

Gretchen Anderson: After reviewing correspondence requesting acceptance of the completed CPE hours as submitted for renewal year ending December 31, 2007, and a waiver of 28 hours of

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CPE due to family hardship, Mr. Skinner made a motion to accept the hours as submitted for renewal and grant the waiver request. Mr. Maddocks seconded the motion. The motion carried unanimously.

Firm - Application:

Forrestall, Galeano & Li, CPA, LLC: The Board reviewed an application for a new firm registration. Mr. Nichols made a motion to approve the application with notification that a new Peer Review Report and Peer Review Acceptance Letter must be submitted to the Board by the June 30, 2008 renewal date for the firm license. Mr. Maddocks seconded the motion. The motion carried unanimously.

Firm Renewals:

The Board reviewed an updated report on firms that were granted extensions for submission of peer review documents. Mr. Skinner made a motion to open an enforcement case on one firm, and resend previous correspondence via certified mail to another firm. Mr. Nichols seconded the motion. The motion carried unanimously.

Investigative Unit's Report:

The Board received a report from the Investigative Unit on the following cases:

ACCT070025: tabled for additional information

Calvin Green: Mr. Maddocks made a motion to accept a signed Voluntary Cease and Desist Order for unlicensed practice. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Legal Services:

The Board heard a report from Legal Services on the following case:

ACCT080023: Tabled pending referral by Legal Services to Board Attorney for additional information regarding jurisdictional issues.

Enforcement Committee:

The Board heard a report and recommendations from the Enforcement Committee on the following cases:

ACCT040040: Mr. Skinner made a motion for a Voluntary Surrender of License, and Board notification of attempted renewal. Mr. Maddocks seconded the motion. The motion carried unanimously.

ACCT050054: Tabled for further information.

ACCT060039: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT060068: Mr. Skinner made a motion to reaffirm its previous decision. Mr. Maddocks seconded the motion. The motion carried unanimously.

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ACCT070039: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT070054: Tabled for further information.

ACCT070064: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT070101: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT070108: Mr. Skinner made a motion to issue a private reprimand. Mr. Maddocks seconded the motion. The motion carried unanimously.

ACCT080012: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT080014: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT080017: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT080024: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT080026: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT080027: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT080031: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT080034: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT080037: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT080038: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT080039: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

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Sherry Peel Jackson: Mr. Skinner made a motion to accept a signed Voluntary Surrender of License for her individual and firm licenses. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Written Correspondence and Request:

Edward Solomon: After reviewing correspondence and a request to appear before the Board, action was tabled pending further review.

The Board heard reports from the following staff members:

The Board Attorney provided a status report on cases referred for action, and made a report on the following case.

ACCT070008: After review of correspondence from respondent, Mr. Maddocks made a motion to allow the license to lapse December 31, 2007; then close the case in January and flag file for Board review of future applications. Mr. Nichols seconded the motion. The motion carried unanimously.

The Executive Director updated the Board on the following topics:

- Upcoming CPA Renewal
- Continuing Professional Education (CPE) Audit

Policy:

Mr. Maddocks made a motion to accept a policy authorizing CPE audit committee members to review documentation submitted between Board meetings to determine if such documentation is in accordance with Board Law and Rules. If a determination is made that the courses are consistent with Board Law and Rules, then the committee member may approve the renewal, and staff are authorized to administratively renew the license. A list of all such renewals must be presented to the full Board for ratification at the next scheduled meeting. Mr. Skinner seconded the motion. The motion carried unanimously.

Correspondence, Requests, Inquiries and Information Items:

The Board reviewed other correspondence and information that did not require a vote or action.

NASBA:

Mr. Skinner, Mr. Nichols, and Ms. Lopez-Williams reported on NASBA's 100th Annual Conference held on October 28-31, 2007.

The Board reviewed correspondence and information that did not require a vote or action.

AICPA:

Martha Renaud: The Board reviewed correspondence regarding an "Invitation to Comment on CPA Examination Improvements". The Board tabled action pending review at the December 19, 2007 meeting.

The Board reviewed other correspondence and information that did not require a vote or action.

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PCAOB:

The Board reviewed correspondence and information that did not require a vote or action.

GSCPA Mobility Task Force:

The Board welcomed three (3) members from the Georgia Society of CPAs (GSCPA) and its Executive Director, Gary Julian. The Board heard a report from the GSCPA Mobility Task Force. The Board discussed the issues related to mobility. The GSCPA Mobility Task Force assured the Board they were representing the GSCPA membership. Mr. Maddocks made a motion to endorse the GSCPA recommendations of a one (1) year experience requirement for licensure, and a requirement that at least 51% of the financial interest and voting rights of CPA firms be owned by CPAs in good standing in some state. Mr. Bates seconded the motion. Board members Bates, Johnson, Lopez-Williams, Maddocks, and Skinner approved. Mr. Nichols and Mr. Hill opposed. The motion passed.

Annual Election of Officers:

The Board elected Mr. Nichols as Chairman and Mr. Maddocks as Vice Chairman effective January 1, 2008.

Other Business:

Chairman Johnson designated Mr. Nichols as the Board's Communication Officer.

Chairman Johnson designated Mr. Skinner to review Auditing and Accounting (A & A) CPE trends in other states relative to CPAs not involved in Auditing being exempt from taking auditing CPE courses for renewal, and to review the Board's rules and recommend any changes.

There was no further business and the meeting was adjourned at 1:47 p.m.

Marie S. Urquhart
Recorded by Board Secretary

Gwyn H. Ridley
Reviewed by Executive Director

J. Sam Johnson
Chairman

These minutes were approved on December 19, 2007

These minutes were signed on December 19, 2007

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Attachment #1
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Accountancy Board Meeting

**SYNOPSIS OF PROPOSED REVISIONS TO THE GEORGIA STATE BOARD OF
ACCOUNTANCY RULES FOR EXAMINATION AND TEMPORARY PERMITS-
CERTIFIED PUBLIC ACCOUNTANTS CHAPTER 20-3**

Rule 20-3-.01 Examination. Amended.

Purpose: Specifies the acceptable examination for licensure.

Main Features: Provides for specific examination exception.

**DIFFERENCES BETWEEN THE EXISTING RULE AND THE PROPOSED
AMENDMENTS TO THE GEORGIA STATE BOARD OF ACCOUNTANCY RULES
FOR RULES FOR EXAMINATION AND TEMPORARY PERMITS-CERTIFIED
PUBLIC ACCOUNTANTS CHAPTER 20-3**

[Note: underlined text is proposed to be added; lined-through text is proposed to be deleted.]

20-3-.01 Examination. Amended. Except as otherwise provided in this Chapter, ~~the~~ Uniform CPA Examination shall be the examination provided for in O.C.G.A. Section 43-3-7.

O.C.G.A. §§ O.C.G.A. 43-3-5, 43-3-6, and 43-3-7

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Attachment #2
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Accountancy Board Minutes

**SYNOPSIS OF PROPOSED REVISIONS TO THE GEORGIA STATE BOARD OF
ACCOUNTANCY RULES FOR EXAMINATION AND TEMPORARY PERMITS-
CERTIFIED PUBLIC ACCOUNTANTS CHAPTER 20-3**

Rule 20-3-.06 Examination Credits from Other States~~-~~ or Foreign Candidates. Amended.

Purpose: Specifies acceptable examination requirements of licensure for out-of-state and foreign candidates

Main Features: Provides for specific examination for foreign candidates.

**DIFFERENCES BETWEEN THE EXISTING RULE AND THE PROPOSED
AMENDMENTS TO THE GEORGIA STATE BOARD OF ACCOUNTANCY RULES
FOR RULES FOR EXAMINATION AND TEMPORARY PERMITS-CERTIFIED
PUBLIC ACCOUNTANTS CHAPTER 20-3**

[Note: underlined text is proposed to be added; lined-through text is proposed to be deleted.]

20-3-.06 Examination Credits from Other States~~-~~ or Foreign Candidates. Amended.

(a) The Board will accept credit on the Uniform Certified Public Accountant examination earned as a candidate of another state provided the candidate meets the legal requirements of this State for admission to the examination and that the credits which were earned in such state would have been earned had the rules of Section 20-3-.04 above been in effect.

(b) A foreign candidate shall be deemed to have satisfied the examination requirement of O.C.G.A. Sections 43-3-6 and 43-3-7 by providing proof of having passed the International Certified Public Accountant Qualification Examination (IQEX).

O.C.G.A. §§ 43-3-5, 43-3-6, and 43-3-7

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Attachment #3
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Accountancy Board Minutes

**SYNOPSIS OF PROPOSED REVISIONS TO THE GEORGIA STATE BOARD OF
ACCOUNTANCY RULES FOR EXAMINATION AND TEMPORARY PERMITS-
CERTIFIED PUBLIC ACCOUNTANTS CHAPTER 20-3**

Rule 20-3-.08 Application for CPA Certificate. Amended.

Purpose: Provides parameters for CPA application.

Main Features: Deletes reference to one rule section and inserts two (2) new rule section references.

**DIFFERENCES BETWEEN THE EXISTING RULE AND THE PROPOSED
AMENDMENTS TO THE GEORGIA STATE BOARD OF ACCOUNTANCY RULES
FOR RULES FOR EXAMINATION AND TEMPORARY PERMITS-CERTIFIED
PUBLIC ACCOUNTANTS CHAPTER 20-3**

[Note: underlined text is proposed to be added; lined-through text is proposed to be deleted.]

20-3-.08 Application for CPA Certificate. Amended.

(1) Upon passing ~~all parts of the examination prescribed in Rule 20-3-.04~~ the examination prescribed in 20-3-.01 or 20-3-.06(b), a candidate believing himself to be otherwise qualified may apply for a certificate as a certified public accountant. The application form is obtainable from the Office of the Board. Said candidate shall demonstrate to the satisfaction of the Board that said candidate has:

(a) Attained the age of 18;

(b) Good moral character (for the purposes of this rule, “good moral character” means fiscal integrity and a lack of any history of acts involving dishonesty or moral turpitude);

(c) Presented to the Board evidence that the candidate has received a baccalaureate degree or completed the requirements therefore, conferred by a college or university accredited by a national or regional accrediting organization recognized by the Board, with a concentration in accounting or what the Board determines to be the substantial equivalent of an accounting concentration, or with a nonaccounting concentration supplemented by what the Board determines to be the substantial equivalent of an accounting concentration, including related courses in other areas of business administration; and after January 1, 1998, any person who has not previously sat for the uniform written examination for the certificate of certified public accountant must have completed a total of 150 semester hours or 225 quarter hours of college education, including a baccalaureate degree awarded by a college or university accredited by either a national or regional accrediting organization recognized by the Board. The total educational program shall include an undergraduate accounting concentration and related courses

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in other areas of business administration or the substantial equivalent of the foregoing. An applicant who has completed 45 quarter hours or 30 semester hours in accounting subjects above the elementary level and 35 quarter hours or 24 semester hours in general business subjects at a four year accredited college or university which offers a baccalaureate degree will be deemed to have satisfied the accounting concentration and related business course requirements;

(d) Two years' continuous experience in public accountancy immediately preceding the date of application for the certificate or within a reasonable time prior to the date of such application as provided herein by rule, or evidence satisfactory to the Board of five years' continuous employment in the accounting field in industry, business, government, or college teaching; any combination of the above; or any combination of the above and practice in public accountancy immediately preceding the date of application for the certificate or what the Board determines to be the equivalent thereof; and

(e) submitted the application fee as established by the Board in its fee schedule.

(2) The qualifying experience of a candidate for certification must be meaningful with respect to qualifying the candidate for the practice of public accounting. The experience will be evaluated by the Board according to the following criteria:

(a) Qualifying experience in public accounting shall mean employment as a staff accountant by a practicing certified public accountant or registered public accountant holding a current permit to practice or a firm of such duly licensed accountants who are certified, registered or licensed to practice public accounting in this State or by the duly constituted laws of any other sovereign state or country. Experience as a registered public accountant shall at all times qualify as experience in public accounting for the requirements as a certified public accountant. The qualifying experience in subsection (2) (a) must be at least two (2) years in duration and must include a minimum of 4,000 hours. Such experience shall be supervised by a person who holds a live permit as a certified public accountant or registered public accountant.

(b) Qualifying experience in lieu of such years of experience in public accounting shall mean employment in the accounting field in industry, business, government or college teaching, any combination of the above and experience in public accounting. Self-employment experience shall not be considered qualifying experience. The qualifying experience in subsection (2)(b) must be at least five (5) years in duration and must include a minimum of 10,000 hours. Such experience in industry, business, government or college teaching must be properly supervised, have sufficient quality and depth, and meet one of the following criteria for the duration of that qualifying experience.

1. For qualifying experience in industry or business the candidate must (a) have been employed by a person or entity in the performance of duties primarily involving the use of financial accounting and auditing skills, which follow GAAP; and (b) have been supervised by a person who holds a current permit or registration to practice public accounting as a certified public accountant or registered public accountant licensed by this State or by the duly constituted laws of any other sovereign state or by the equivalent licensed by another country and who is employed in the entity for which the candidate seeks qualifying experience. In addition, the candidate may have performed duties involving 1) the installation of internal control systems, or 2) compliance with accounting aspects of tax or regulatory laws.

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2. For qualifying experience in government, the candidate must have been employed by a federal, state, or local government agency which is appropriated public funds and whose employees are considered public employees and which is recognized by the Board as having the responsibility and organizational structure for performing auditing and accounting functions.

3. For qualifying teaching experience, the candidate must have taught courses primarily in the accounting discipline for academic credit at an accredited four year college or university in at least two different areas of accounting above the introductory or elementary level.

4. Such other criteria as the Board may consider to be substantially equivalent to the foregoing.

(c) Supervision shall mean “the act of directing and inspecting the performance of.”

(3) The qualifying experience must be continuous experience obtained within a reasonable time prior to the date of application for the certificate. The date of application shall be the date the application is received in the Board office.

(a) Continuous experience shall be uninterrupted experience during the time period in which the required experience was earned, provided, however, that a break in continuity of employment for a reasonable duration in any of the following circumstances may be treated as an acceptable break:

1. involuntary termination by an employer;
2. illness;
3. full-time school attendance at a four year college or university which offers a baccalaureate degree;
4. maternity leave;
5. military leave;
6. relocation; or
7. a break for any other reason for not more than one year.

Any periods of time deemed to be acceptable breaks shall not be counted as part of the two or five years of qualifying experience.

(b) If an application is dated, and filed not more than one year subsequent to completion of qualifying experience, the experience shall be presumed by the Board to have been obtained within a reasonable time prior to the date of such application.

(c) Any other circumstances shall be reviewed by the Board on a case by case basis in its sole discretion.

O.C.G.A. §§ O.C.G.A. Section 43-3-5, 43-3-6, and 43-3-7

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Attachment

STATE OF GEORGIA

COUNTY OF **BIBB**

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now **J. Sam Johnson**, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the **GEORGIA STATE BOARD OF ACCOUNTANCY**.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On **November 14, 2007** this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: November 14, 2007

4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

J. Sam Johnson
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 14th day of November, 2007

Marie S. Urquhart
Notary Public